

**DECLARATION /POWER OF ATTORNEY FOR PATENT APPLICATION
JOINT INVENTORS**

As the named inventors, we hereby declare:

Our residences, post office addresses and citizenships are as stated next to our names below:

We believe that we are the original, first and joint inventors of the subject matter which is claimed and for which a patent is sought on the invention entitled CIGARETTE SIDESTREAM SMOKE AND FREE-BURN RATE CONTROL DEVICE, the specification of which

is attached hereto.

was filed on _____ as application serial no. _____.

We hereby state that we have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

We acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulation, § 1.56.

Prior Foreign Applications

We hereby claim priority benefits under Title 35, United States Code, § 119 of any foreign application(s) for patent or inventor's certificate listed below. We have also identified below any foreign application(s) for patent or inventor's certificate having a filing date before that of the application on which priority is based.

Country	Application Number	Date of Filing (day, month, year)	Date of Issue (day, month, year)	Priority Claimed Under 35 U.S.C. § 119
UK	9621466.3	15 October 1996		Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
				Yes <input type="checkbox"/> No <input type="checkbox"/>

Prior United States Application(s)

We hereby claim the benefit under Title 35 United States Code, § 120 of any United States patent application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of Title 35, United States Code, § 112, we acknowledge the duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulation, § 1.56 which occurred between the filing date of the prior application and the national or PCT international filing date of this application:

Application Serial Number	Date of Filing (day, month, year)	Status — Patented, Pending, Abandoned
60/037,562	11 February 1997	Abandoned

Power of Attorney

And we hereby appoint, both jointly and severally, as our attorneys with full power of substitution and revocation, to prosecute this application and transact all business in the U.S. Patent and Trademark Office connected herewith as well as before any office or agency of a foreign country or any international organization in connection with any foreign counterpart application claiming priority to this application, including the power to appoint agents and local representatives in connection with such foreign applications, the following attorneys of Banner & Witcoff, their registration numbers being listed after their names:

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We hereby declare that all statements made herein of our own knowledge are true and that all statements made on information knowledge and belief are believed to be true; and further that these were made with the knowledge that false statements made willfully are punishable by fine, imprisonment, or both a fine and imprisonment under Section 1001 of Title 18 of the United States; and further that false statements made willfully may jeopardize the validity of any patent issuing on an application in which the false statements were made.

Signature Stanislav Snaider Date March 9/99

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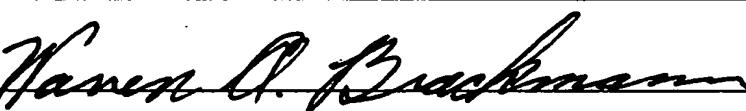
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